

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>WAPELLO</u> , IOWA DUE: December 1, 2016		16205800900000 City of Wapello 335 North Main Street Wapello, Iowa 52653 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	600,829		600,829	580,072																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	600,829		600,829	580,072																				
Delinquent property taxes	0		0																					
TIF revenues	334,892		334,892	338,474																				
Other city taxes	124,434	0	124,434	145,140																				
Licenses and permits	8,735	0	8,735	21,475																				
Use of money and property	8,634	0	8,634	3,450																				
Intergovernmental	327,148	0	327,148	354,933																				
Charges for fees and service	177,349	660,641	837,990	865,090																				
Special assessments	0	84	84																					
Miscellaneous	52,283	12,725	65,008	121,063																				
Other financing sources	1,120,047	224,893	1,344,940	650,062																				
Total revenues and other sources	2,754,351	898,343	3,652,694	3,079,759																				
Expenditures and Other Financing Uses																								
Public safety	334,823	0	334,823	355,204																				
Public works	708,733	0	708,733	750,608																				
Health and social services	0	0	0																					
Culture and recreation	435,646	0	435,646	424,093																				
Community and economic development	6,403	0	6,403	9,097																				
General government	203,024	0	203,024	222,355																				
Debt service	493,399	0	493,399	493,218																				
Capital projects	0	0	0	28,419																				
Total governmental activities expenditures	2,182,028	0	2,182,028	2,282,994																				
Business type activities	0	884,787	884,787	1,055,657																				
Total ALL expenditures	2,182,028	884,787	3,066,815	3,338,651																				
Other financing uses, including transfers out	741,071	45,976	787,047																					
Total ALL expenditures/And other financing uses	2,923,099	930,763	3,853,862	3,338,651																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-168,748	-32,420	-201,168	-258,892																				
Beginning fund balance July 1, 2015	673,051	461,253	1,134,304	1,133,043																				
Ending fund balance June 30, 2016	504,303	428,833	933,136	874,151																				
Note - These balances do not include \$ <u>107,809</u> held in non-budgeted internal service funds; \$ <u> </u> held in Pension Trust Funds; \$ <u>55,913</u> held in Private Purpose Trust funds and \$ <u> </u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 1,827,225</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 3,140,611</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 4,213,974</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 1,827,225	Other long-term debt	\$ 0	Revenue debt	\$ 3,140,611	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 4,213,974
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 1,827,225	Other long-term debt	\$ 0																					
Revenue debt	\$ 3,140,611	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 4,213,974																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 09/08/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Mike Delzell		Area Code 319		Number 523-4091																				
Signature of Mayor or other City official (Name and Title)		Date signed 9/6/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WAPELLO						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	431,444	91,857		77,528			600,829			600,829	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	431,444	91,857		77,528	0		600,829		T01	600,829	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	431,444	91,857		77,528	0	0	600,829			600,829	6			
7	TIF revenues			334,892				334,892		T01	334,892	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		124,434					124,434		T09	124,434	14			
16	TOTAL OTHER CITY TAXES	0	124,434	0	0	0	0	124,434	0		124,434	15			
17	Section B - LICENSES AND PERMITS	8,735						8,735		T29	8,735	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	1,804						1,804		U20	1,804	18			
20	Rents and royalties	6,830						6,830		U40	6,830	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	8,634	0	0	0	0	0	8,634	0		8,634	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	1,916						1,916		B89	1,916	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	1,916	0	0	0	0	0	1,916	0		1,916	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		255,438					255,438		C46	255,438	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	2,961						2,961		C89	2,961	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources	3,500						3,500		C89	3,500	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	State Back Fill	14,079	2,996	7,517	2,229			26,821			26,821	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	20,540	258,434	7,517	2,229	0	0	288,720	0		288,720	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	10,593	2,000					12,593			12,593	63		
64	Library service	13,280						13,280		D89	13,280	64		
65	Township contributions	10,639						10,639		D89	10,639	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	34,512	2,000	0	0	0	0	36,512	0		36,512	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	56,968	260,434	7,517	2,229	0	0	327,148	0		327,148	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	205,562	A91	205,562	73		
74	Sewer							0	455,079	A80	455,079	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	139,404						139,404		A81	139,404	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0		A80	0	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees							0		A89	0	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges	45						45		A89	45	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges							0		A44	0	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges							0		A03	0	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges	37,900						37,900		A61	37,900	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify							0			0	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	177,349	0	0	0	0	0	177,349	660,641		837,990	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0	84	U01	84	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	3,859	622					4,481		U99	4,481	108			
109	Deposits and sales/fuel tax refunds	1,023						1,023	12,725	U99	13,748	109			
110	Sale of property and merchandise	2,007	245					2,252		U11	2,252	110			
111	Fines	23,078						23,078		U30	23,078	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify							0			0	113			
114	Franchise Fee	17,833						17,833			17,833	114			
115	Copies & Maps	84						84			84	115			
116	Refunds	3,532						3,532			3,532	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	51,416	867	0	0	0	0	52,283	12,725		65,008	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	734,546	477,592	342,409	79,757	0	0	1,634,304	673,450		2,307,754	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		403,000					403,000	154,893	NR	557,893	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	288,254			9,726			297,980	70,000		367,980	127		
128	Internal TIF loans and transfers in				419,067			419,067			419,067	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	288,254	403,000	0	428,793	0	0	1,120,047	224,893		1,344,940	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,022,800	880,592	342,409	508,550	0	0	2,754,351	898,343		3,652,694	132		
133												133		
134	Beginning fund balance July 1, 2015	210,021	351,955	87,155	-13,263	37,183		673,051	461,253		1,134,304	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,232,821	1,232,547	429,564	495,287	37,183	0	3,427,402	1,359,596		4,786,998	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WAPELLO						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	215,370						215,370		E62	215,370	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation		62,217					62,217		E04	62,217	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	56,952						56,952		E24	56,952	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	284						284		E32	284	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	272,606	62,217		0	0	0	334,823			334,823	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WAPELLO		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		169,836					169,836		E44	169,836	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		370,317					370,317		F44	370,317	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		30,802					30,802		E44	30,802	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	137,778						137,778		E81	137,778	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	137,778	570,955		0	0	0	708,733			708,733	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WAPELLO		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WAPELLO		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	92,331						92,331		E52	92,331	122
123	Purchase of land and equipment	59,248						59,248		G52	59,248	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	52,900						52,900		E61	52,900	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	25,037						25,037		F61	25,037	129
130	Recreation — Current operation	74,887						74,887		E61	74,887	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	35,539				28,418		63,957		F61	63,957	132
133	Cemetery — Current operation	8,000						8,000		E03	8,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	20,175						20,175		E61	20,175	135
136	Other culture and recreation	460						460		E61	460	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction	38,651						38,651		F61	38,651	138
139	TOTAL CULTURE AND RECREATION	407,228	0		0	28,418	0	435,646			435,646	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,400						2,400		E29	2,400	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			4,003				4,003		E89	4,003	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,400	0	4,003	0	0	0	6,403			6,403	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,871						6,871		E29	6,871	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	28,579						28,579		E23	28,579	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	910						910		E89	910	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,553						1,553		E25	1,553	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	37,850						37,850		E31	37,850	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	66,830						66,830		F31	66,830	170
171	Tort liability — Current operation	60,431						60,431		E89	60,431	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	203,024	0	0	0	0	0	203,024			203,024	176
177	Section G — DEBT SERVICE							0			0	177
178	Misc GO Bonds				424,203			424,203			424,203	178
179	Pool Bonds				63,890			63,890			63,890	179
180								0			0	180
181	Kubota Lease				5,306			5,306			5,306	181
182	TOTAL DEBT SERVICE	0	0	0	493,399	0	0	493,399			493,399	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,023,036	633,172	4,003	493,399	28,418	0	2,182,028			2,182,028	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								174,119	E91	174,119	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								339,231	E80	339,231	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction								155,169	F80	155,169	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WAPELLO		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								216,268		216,268	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								884,787		884,787	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,023,036	633,172	4,003	493,399	28,418	0	2,182,028	884,787		3,066,815	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		322,004					322,004	45,976		367,980	255
256	Internal TIF loans/repayments and transfers out			419,067				419,067			419,067	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	322,004	419,067	0	0	0	741,071	45,976		787,047	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,023,036	955,176	423,070	493,399	28,418	0	2,923,099	930,763		3,853,862	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	67,500	181,707	6,494	1,888			257,589			257,589	264
265	Committed	37,176						37,176			37,176	265
266	Assigned					3,540		3,540			3,540	266
267	Unassigned	105,109	95,664			5,225		205,998			205,998	267
268	Total Governmental	209,785	277,371	6,494	1,888	8,765	0	504,303			504,303	268
269	Proprietary								428,833		428,833	269
270	Total ending fund balance June 30, 2016	209,785	277,371	6,494	1,888	8,765	0	504,303	428,833		933,136	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,232,821	1,232,547	429,564	495,287	37,183	0	3,427,402	1,359,596		4,786,998	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WAPELLO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		436,594	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 2,612,045	29U 667,566	39U 139,000	49U	49U	49U 3,140,611	49U	I89 73,420	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Fire Truck	19U 16,000	29U	39U 4,000	49U 12,000	49U	49U	49U	I89	
10. 2012 Capital Bonds	19U 1,020,000	29U	39U 330,000	49U 690,000	49U	49U	49U	I89 11,760	
11. Pool Bonds	19U 733,000	29U	39U 43,000	49U 690,000	49U	49U	49U	I89 20,890	
12. Weaver Blvds	19U 102,000	29U	39U 33,431	49U 68,569	49U	49U	49U	I89 1,921	
13. North 2nd Street	19U 0	29U 403,000	39U 36,344	49U 366,656	49U	49U	49U	I89 10,747	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	4,483,045	1,070,566	585,775	1,827,225	0	3,140,611	0	118,738	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
				64V \$					
Outstanding as of JUNE 30, 2016									
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$		84,279,478		x .05 = \$ 4,213,974	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$				1,041,081		1,096,994
	55,913								
REMARKS									V98